

Exhibit 8

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October 28, 2024

Re: *In re Big Lots, Inc.*, Case No. 24-11967 (JKS) (Bankr. D. Del. 2024)

Justin R. Alberto
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McDermott Will & Emery LLP
One Vanderbilt Avenue
New York, NY 10017

Dear Counsel:

On behalf of Debtors in the above-captioned action, you will be receiving an FTP link to documents from Vorys, Sater, Seymour and Pease LLP bearing Bates numbers VORYS00000001 - VORYS00095126.

Please note that these documents are being designated as Confidential pursuant to the Bylaws of the Official Committee of Unsecured Creditors of Big Lots, Inc. et al., entered into as of October 2, 2024 by and among the Committee (the “**Bylaws**”). This production is made subject to and on the basis of the Confidentiality provision in Section 4 of the Bylaws.

Sincerely,

/s/ Matthew R. Brock

Matthew R. Brock

Electronic Mail